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File No. 010808m

| IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF UTAH, SOUTHERN DIVISION | |
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| In re: IDR Investment Plan, LLC, a Utah Limited Liability Company | Chapter 11 Bankruptcy Case No. 08-20671 |
| Debtor. Private Capital Group | Judge: William T. Thurman |
| NOTICE OF APPEARANCE OF COUNSEL | |

Matheson, Mortensen, Olsen & Jeppson hereby enter an appearance on behalf of Private Capital Group, attached hereto and by this reference made a part hereof, ("Creditor"), a secured creditor in the above referenced bankruptcy. Please add the following to the mailing matrix.

Stuart T. Matheson
Matheson, Mortensen, Olsen & Jeppson
648 East First South
Salt Lake City, UT 84102

DATED this 12th day of February, 2008.

MATHESON, MORTENSEN, OLSEN & JEPPSON

/s/ Armand J. Howell
STUART T. MATHESON
JON M. JEPPSON
ARMAND J. HOWELL
Attorney for Creditor

CERTIFICATE OF SERVICE

I hereby certify that on the 12th day of February, 2008, I caused a true and correct copy of the foregoing Notice of Appearance of Counsel to be electronically mailed to the following:

United States Trustee
Ken Garff Bldg.
405 South Main Street
Suite 300
Salt Lake City, UT 84111

Anna W. Drake
175 South Main Street
Suite 1250
Salt Lake City, UT 84111
Debtor's attorney

/s/ Steven J. Howell
Steven J. Howell